

# **Fiscal Note**



Fiscal Services Division

HF 650 – Mental Health Property Tax Levy (LSB2688HV)

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Fiscal Note Version – New

#### **Description**

House File 650 revises the county mental health and disability services (MHDS) property tax levy by equalizing the taxes that can be levied in each county on a regional basis and setting a maximum per capita amount that can be levied across the entire region. The new regional per capita cap is set by adding the sum of the maximum amount each county in the region would be able to levy for FY 2018 under current law and dividing that by the region's general population. Counties then multiply the new regional cap by their populations to get the new county cap. The regional caps are limited statewide to \$47.28 per capita.

The Bill also requires counties to spend down fund balances in excess of 25.0%. Beginning in FY 2018, counties have three years to spend down fund balances on services required in their regional management plans. Beginning in FY 2022, counties are limited to a fund balance reserved for cash flow of 20.0% of gross expenditures if the region has a population equal to or greater than 100,000, or 25.0% of gross expenditures if the region has a population of under 100,000. Counties will be required to reduce their levies by any dollar amount in excess of the cash flow amount.

For FY 2018 through FY 2020, the Bill requires the Broadlawns Medical Center Board of Trustees to transfer \$2.8 million to the Polk County Board of Supervisors to deposit in the county MHDS fund. In addition, Broadlawns Medical Center is required to donate \$3.5 million worth of services to Polk County MHDS.

The Bill requests that the Legislative Council authorize a Study Committee to analyze the viability of the levy caps in this Bill. The Study Committee is to meet during the 2018 Legislative Interim and submit a report to the General Assembly by January 15, 2019.

The Bill requires the Department of Human Services (DHS) to convene a stakeholder workgroup to make recommendations relating to the delivery of, access to, and coordination and continuity of mental health, disability, and substance use disorder services. The workgroup is required to submit a report with recommendations to the Governor and General Assembly by December 15, 2017. In addition, the Bill requires the regional administrators for the MHDS regions to convene a stakeholder workgroup to create collaborative policies and processes relating to the delivery of, access to, and continuity of services for individuals with complex mental health, disability, and substance use disorder needs.

## **Background**

In 1995, the General Assembly enacted SF 69 (Property and Income Tax Act) that changed the way the county MHDS system was funded and how the county mental health property tax was levied. Unlike other property tax levies that are calculated based on a dollar rate per \$1,000 of property valuation, the county MHDS levy was capped at a dollar amount. Counties were then allowed to choose to lock in their FY 1994 actual expenditures or their FY 1996 net expenditures as their new levy dollar cap. After FY 1996, with no option to increase the county

levy and no growth in the rate due to increased property value, the State became responsible for funding all new growth in the system. As a result of the dollar limit freeze, county property tax rates for the levy declined between 1996 and 2016 as property valuations increased. When counties locked in levy rates in 1995, there was significant variation between county levies, and with the growth and shift in population since 1996, those variations have only increased.

In 2012, SF 2315 (Adult Disability Services Redesign Act) created a new mental health property tax levy that began July 1, 2013. The old formula was eliminated and replaced with a new formula that distributed funding on a per capita basis. The new levy has a cap of \$125.8 million, the same dollar amount as the previous levy; however, it is converted to a county per capita dollar amount based on general population with a new dollar target of \$47.28 per capita. In any fiscal year that a county base year levy cap is less than the per capita dollar amount, the legislation provides for an equalization payment to make up the difference and bring a county to \$47.28 per capita. If a county currently levies more than the per capita amount, it will be required to reduce its levy to the per capita rate of \$47.28. The State provided equalization funding for counties that levied less than \$47.28 for two fiscal years, FY 2014 and FY 2015, but continues to require counties levying more than \$47.28 per capita to reduce their levies to that amount. The per capita levy formula is set to sunset at the end of FY 2018, and counties that were required to reduce their levies based on the \$47.28 cap will be able to levy up to the \$125.8 million statewide total. Senate File 2315 also shifted the county mental health system to a regional system, creating 14 mental health regions. Most regions pool their levies, creating a funding challenge for those counties with a low per capita levy rate due to inequity.

### **Assumptions**

- The fiscal impact below demonstrates the maximum amount that counties are allowed to levy under the Bill. The estimates may vary greatly from actual amounts because counties may not need to levy up to their limits to fund services in the region. Counties levied \$87.9 million in FY 2017.
- The new regional per capita cap is set by adding the sum of the maximum amount each county in the region would be able to levy for FY 2018 under current law and dividing that by the region's general population.
- Population estimates used to calculate the levy caps for FY 2019 through FY 2022 are based on CY 2010 to CY 2015 trends.
- It is projected that counties will have \$111.4 million in ending fund balances at the end of FY 2017 and counties are required to reduce that fund balance to 25.0% of gross budgeted expenditures (\$27.3 million).
- County fund balances will also be required to be reduced to 25.0% of estimated gross expenditures beginning in FY 2018, with counties allowed to reserve funds in excess of 25.0% to fund services approved under the regional service system management plan.
- Counties with a population of 100,000 or over are limited to a fund balance of 20.0% of estimated gross expenditures beginning in FY 2022, while counties below 100,000 in population will be allowed to maintain a 25.0% fund balance.

#### **Fiscal Impact**

House File 650 allows counties to levy an additional \$2.2 million in FY 2018 and \$2.7 million in FY 2019, which includes the transfer of property tax dollars from Broadlawns Medical Center. Those increases will be offset by property tax reductions as counties reduce their levies and spend down fund balances. Due to the three-year time frame counties have to spend down those funds on approved services, the Legislative Services Agency (LSA) is not able to estimate the dollars that will be dedicated to property tax reduction.

		HF 650 – Estimate of Maximum Levies								
	FY 2017 FY 2018 FY 2019 FY 2020									
Maximum MHDS County Levy	\$114,649,218	\$114,596,197	\$115,078,722	\$115,573,521						
Maximum Broadlawns Transfer	4,000,000	6,300,000	6,300,000	6,300,000						
Total	\$118,649,218	\$120,896,197	\$121,378,722	\$121,873,521						

With the equalization of levies between counties within regions, 59 counties will be required to reduce their property tax levies by \$8.6 million and 40 counties will be given additional levy authority to increase their property taxes by \$8.6 million. All other increases and decreases in the levy are related to changes in estimated population for a county. For additional information on each county and region, please see **Attachment A**.

#### **Sources**

LSA analysis
Department of Human Services

 /s/ Holly M. Lyons	
April 17, 2017	

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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CSS CHICKASAW 12,097 394,433 571,946 47.28 527,989 43.65 -43,957 525,545 523,105   CSS CLAYTON 17,644 622,408 834,208 47.28 770,095 43.65 -64,114 766,036 761,505   CSS EMMET 9,769 351,449 461,878 47.28 426,380 43.65 -35,498 422,016 417,605   CSS FAYETTE 20,257 704,905 773,024 38.16 884,142 43.65 111,118 878,948 873,705   CSS FLOYD 15,960 565,590 610,064 38.22 696,594 43.65 86,530 693,670 690,707   CSS GRUNDY 12,435 435,350 530,188 42.64 542,741 43.65 12,553 541,868 540,505   CSS HANCOCK 10,974 386,442 518,851 47.28 478,974 43.65 -39,877 475,570 472,105   CSS HOWARD 9,410 332,415 364,201 38.70 410,711 43.65 46,510 409,446 408,105   CSS HUMBOLDT 9,555 339,136 451,760 47.28 417,040 43.65 -34,720 415,163 413,105   CSS KOSSUTH 10,832 379,202 512,137 47.28 661,896 43.65 -39,361 472,602 472,405   CSS POCAHONTAS 7,008 251,119 331,338 47.28 305,873 43.65 -25,465 304,258 302,605   CSS WEBSTER 37,071 1,234,103 1,752,717 47.28 1,618,011 43.65 29,133 460,555 458,605   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12   CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,12			,		,					,	
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CSS         MITCHELL         10,832         379,202         512,137         47.28         472,776         43.65         -39,361         472,602         472,4           CSS         POCAHONTAS         7,008         251,119         331,338         47.28         305,873         43.65         -25,465         304,258         302,6           CSS         TAMA         17,337         568,797         568,799         32.81         756,695         43.65         187,896         753,160         749,6           CSS         WEBSTER         37,071         1,234,103         1,752,717         47.28         1,618,011         43.65         -134,706         1,609,150         1,600,3           CSS         WINNEBAGO         10,609         371,468         433,910         40.90         463,043         43.65         29,133         460,555         458,0           CSS         WINNESHIEK         20,709         730,615         979,122         47.28         903,870         43.65         -75,251         900,466         897,1			,	,	,					,	655,436
CSS         POCAHONTAS         7,008         251,119         331,338         47.28         305,873         43.65         -25,465         304,258         302,6           CSS         TAMA         17,337         568,797         568,799         32.81         756,695         43.65         187,896         753,160         749,6           CSS         WEBSTER         37,071         1,234,103         1,752,717         47.28         1,618,011         43.65         -134,706         1,609,150         1,600,3           CSS         WINNEBAGO         10,609         371,468         433,910         40.90         463,043         43.65         29,133         460,555         458,0           CSS         WINNESHIEK         20,709         730,615         979,122         47.28         903,870         43.65         -75,251         900,466         897,1			_,	-,	<i>'</i>	_			,	,	472,427
CSS         TAMA         17,337         568,797         568,799         32.81         756,695         43.65         187,896         753,160         749,6           CSS         WEBSTER         37,071         1,234,103         1,752,717         47.28         1,618,011         43.65         -134,706         1,609,150         1,600,3           CSS         WINNEBAGO         10,609         371,468         433,910         40.90         463,043         43.65         29,133         460,555         458,0           CSS         WINNESHIEK         20,709         730,615         979,122         47.28         903,870         43.65         -75,251         900,466         897,1			,	,	- , -	_			,	,	302,643
CSS         WEBSTER         37,071         1,234,103         1,752,717         47.28         1,618,011         43.65         -134,706         1,609,150         1,600,3           CSS         WINNEBAGO         10,609         371,468         433,910         40.90         463,043         43.65         29,133         460,555         458,0           CSS         WINNESHIEK         20,709         730,615         979,122         47.28         903,870         43.65         -75,251         900,466         897,1			,	,	·		•				749.625
CSS WINNEBAGO 10,609 371,468 433,910 40.90 463,043 43.65 29,133 460,555 458,0			,		/					,	1,600,334
CSS WINNESHIEK 20,709 730,615 979,122 47.28 903,870 43.65 -75,251 900,466 897,1			,		, ,				,	, ,	458,068
			,	,	,					,	897,105
	CSS	WORTH	7,569	258,528	357,862	47.28	330,359	43.65	-27,504	330,620	330,882
					,						550,598

LSA:HF 650.xlsx 4/17/2017

East Central   BENTON   25,658   855,041   908,642   35.41   936,882   36.51   28,240   933,303   929,725   East Central   BREMER   24,722   907,751   1,168,856   47.28   902,704   36.51   226,6152   905,589   908,473   East Central   BUCHANAN   21,062   769,677   995,811   47.28   769,062   36.51   226,749   770,231   771,399   East Central   DELAWARE   17,403   658,688   822,814   47.28   635,457   36.51   1873,575   632,280   629,140   East Central   DUBUQUE   97,125   1,773,786   4,592,070   47.28   33,464,422   36.51   1,045,628   3,571,308   3,596,357   East Central   IOWA   16,401   729,234   729,235   44.46   598,870   36.51   1,045,628   3,571,308   3,596,357   East Central   IOWA   16,401   729,234   729,235   44.46   598,870   36.51   1,30,365   599,381   599,892   East Central   IOWS   20,466   483,021   43.15   747,300   36.51   4,135,727   745,557   744,550   East Central   IONE   20,466   483,021   43.15   747,300   36.51   1,357,217   745,557   744,550   East Central   IUNN   219,916   7,995,862   8,195,141   37.26   8,030,058   36.51   1,50,838   8,087,714   8,145,808   Eastern   CLINTON   47,768   1,758,115   2,258,471   47.28   1,470,159   30.78   138,816   563,857   548,569   Eastern   JACKSON   19,444   787,141   787,145   40.48   598,429   30.78   138,816   595,628   592,828   Eastern   SCOTT   172,126   3,308,029   3,308,032   19,22   5,297,532   30.78   138,816   595,628   592,828   Eastern   SCOTT   172,126   3,308,029   3,308,032   19,22   5,297,532   30.78   1,989,900   5,342,467   5,387,771   Heart of lows   GUENNE   9,027   181,239   426,579   47.28   233,267   25.84   123,676   147,216   145,278   Heart of lows   GUENNE   9,027   181,239   426,579   47.28   233,267   25.84   123,676   147,216   145,278   Heart of lows   GUENNE   9,027   181,239   426,579   47.28   233,267   25.84   123,675   147,216   145,278   Heart of lows   GUENNE   9,027   181,239   426,579   47.28   233,267   25.84   123,953   232,262   231,458   432,467   233,468   433,458   433,458   433,458   433,458   43	Region	County	2015 Population	FY 2017 Actual Levy	Current Law FY 2018 Max Levy	2018 Max Per Capita Rate	Estimated FY 2018 Levy	Estimated FY 2018 Max Rate	Current Law FY 2018 vs Est. FY 2018	Estimated FY 2019 Levy	Estimated FY 2020 Levy
East Central BREMER 24,722 907.751 1,168.856 47.28 902.704 36.51 -266.152 905.589 908.473 East Central BUCHANAN 21,062 769,677 995,811 47.28 769,062 36.51 -226,749 770,231 771,399 East Central DELAWARE 17,03 655,688 22,814 47.28 635,457 36.51 187,357 632,280 629,140 183 635 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					,						
East Central BUCHANAN 21,062 769,677 99.811 47.28 769,062 36.51 -226,499 770,231 771,399 East Central DLAWARE 17,403 658,688 822,814 47.28 635,457 36.51 -1.87,357 632,280 629,140 East Central DUBUQUE 97,125 1,773,786 4,592,070 47.28 3,546,442 36.51 -1.04,5628 3,571,308 3,596,357 East Central DUBUQUE 97,125 1,773,786 4,592,070 47.28 3,546,442 36.51 -1.04,5628 3,571,308 3,596,357 East Central DUNNSON 144,251 3,138,387 3,138,395 21.76 5,567,211 36.51 2,128,816 5,375,475 5,485,967 East Central JONES 20,466 483,021 883,021 43.15 747,300 36.51 135,721 745,657 744,050 East Central JONES 20,466 483,021 883,021 43.15 747,300 36.51 135,721 745,657 744,050 East Central LINN 219,916 7,995,862 8,195,141 37,26 8,030,588 36.51 1-165,083 8,087,714 8,145,808 Eastern CEDAR 18,340 870,467 867,115 47.28 564,451 30.78 1-30,266 563,620 562,789 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 188,312 1,461,233 1,452,369 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 1,989,500 5,342,467 5,387,771 Heart of flows AUDUBON 5,773 114,243 277,947 47.28 1,470,159 30.78 188,716 595,628 592,828 Eastern MUSCATINE 3,000,029 3,300,029 3,300,032 19.22 5,275,523 30.78 1,989,500 5,342,467 5,387,771 Heart of flows AUDUBON 5,773 114,243 277,947 47.28 1,470,159 30.78 1,989,500 5,342,467 5,387,771 Heart of flows GREENE 9,027 1812,39 426,797 47.28 233,670 52.84 123,767 147,216 145,278 Heart of flows GREENE 9,027 1812,39 426,797 47.28 233,670 52.84 193,330 323,236 231,458 Heart of flows GREENE 9,027 1812,39 142,643 570,543 190,30 10,5872 50,411 142,500 402,870 402,866 24.41 500,063 30.30 97,217 499,235 498,387 Northwest OLAY 16,507 402,870 402,866 24.41 500,063 30.30 10,5872 500,411 502,441 Northwest OLAY 16,507 402,870 402,866 24.41 500,063 30.30 10,577,04 396,381 373,817 Northwest OLAY 11,745 248,114 248,113 21.12 355,817 30.30 10,577,04 396,381 373,817 Northwest OLAY 11,745 248,114 248,113 21.12 355,817 30.30 10,577,04 396,381 323,362 274,455 POIN 11,745 248,114 248,113 21.12 355,817 30.30 10,577,04 396,381 399,381 399,381			· · · · · ·				,		,		,
East Central DELAWARE         17,403         658,688         82,2814         47,28         635,457         36,51         -1,87,377         632,280         629,140           East Central DUBUQUE         97,125         1,773,786         4,592,070         47,28         3,546,442         36,51         -1,045,628         3,571,308         3,596,357           East Central Lown         1,6401         729,234         729,235         44,46         598,870         36,51         -136,055         599,381         599,892           East Central Lown         1,041850N         144,251         3,138,389         21,76         5,267,211         36,51         -135,717         5,485,957         744,050           East Central LOWN         22,956         483,021         8,185,141         37,26         8,030,058         36,51         -165,083         8,087,714         8,145,808           Eastern CLORAR         18,340         870,467         867,115         47,28         564,451         30.78         -332,11         146,1233         1,462,233         1,462,208         258,289           Eastern LONTON         47,768         1,758,115         2,258,471         47,28         1,470,159         30.78         -188,312         1,461,233         1,462,233         1,462,233			· · · · · ·		, ,				, -		
East Central DUBUQUE 97,125 1,773,786 4,592,070 47.28 3,546,442 36.51 -1,045,628 3,571,308 3,596,357 East Central JOHNSON 144,251 3,138,387 3,138,395 21.76 5,267,211 36.55 1,2128,816 5,373,7475 5,485,967 East Central JOHNSON 144,251 3,138,387 3,138,395 21.76 5,267,211 30,365 599,381 599,892 East Central JOHNSON 20,466 483,021 883,021 43.15 747,300 36.51 -115,721 745,657 744,050 East Central JUNN 219,916 7,995,862 8,195,141 37.26 8,030,078 36.51 -115,721 745,657 744,050 East Central LUNN 219,916 7,995,862 8,195,141 37.26 8,030,078 36.51 -15,033 8,087,714 8,145,808 Eastern CEDAR 18,340 870,467 867,115 47.28 564,451 30.78 -302,664 563,620 562,789 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 -788,312 1,461,233 1,452,369 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 -138,716 595,628 592,828 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern Glowa JAUDUBON 5,773 114,243 272,947 47.28 1,451,035 2,584 133,767 147,216 145,778 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,267 25,841 39,350 233,352 231,458 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,267 25,84 133,350 233,352 231,458 Heart of lowa GREENE 9,027 181,239 426,797 47.28 275,879 25,84 228,883 274,380 272,881 Northwest DICKINSON 17,111 412,504 412,509 24,11 500,883 30.30 105,872 250,411 522,441 Northwest DICKINSON 17,111 412,504 412,509 24,11 518,381 30.30 105,872 250,411 522,441 Northwest DICKINSON 17,111 412,504 412,509 24,11 235,817 30.30 107,704 356,817 357,817 Northwest DICKINSON 17,111 412,504 412,509 24,11 252,584 518,381 30.30 105,872 250,411 522,441 Northwest DICKINSON 17,111 412,504 412,509 24,11 352,817 30.30 107,704 356,817 357,817 Northwest DICKINSON 17,111 412,504 412,509 24,11 352,817 30.30 107,704 356,817 357,817 Northwest DICKINSON 17,111 412,504 412,509 24,11 352,817 30.30 107,704 356,817 357,817 Northwest DICKINSON 17,111 412,504 412,509 24,11 352,817 30.3			· · · · · ·		,				,	,	
East Central         IOWA         16,401         729,234         729,235         44.46         598,870         36.51         -130,365         599,381         599,881         599,881         599,881         599,881         599,881         599,885         5,757,475         5,485,967         5,485,967         5,267,211         36.51         -135,721         745,657         744,050         743,000         36.51         -135,721         745,657         744,050         743,000         36.51         -135,721         745,657         744,050         743,000         36.51         1-155,083         8,087,714         8,145,808         88,021         143,15         743,000         36.51         1-155,083         8,087,714         8,145,808         8,087,714         8,145,808         302,664         56,620         502,739         8,145,808         302,664         56,620         502,739         8,145,808         302,664         503,620         502,739         8,145,808         302,860         15,831         1,452,369         8,242,369         30.78         -788,312         1,461,233         1,452,369         8,242,369         30.78         -788,312         1,461,233         1,452,369         8,242,869         30.78         -788,312         1,461,233         1,452,369         8,242,400         8,242,400 <td></td> <td></td> <td>· · · · · ·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · ·</td> <td></td>			· · · · · ·							· · ·	
East Central JOHNSON 144,251 3,138,387 3,138,395 21.76 5,267,211 36.51 2,128,816 5,375,475 5,485,967 East Central JONES 20,466 483,021 883,021 43.15 747,300 36.51 135,721 745,657 744,050 36.51 LINN 219,916 7,995,862 8,195,141 37.26 8,030,056 36.51 1-165,083 8,087,714 8,145,808 Eastern CEDAR 18,340 870,467 867,115 47.28 564,451 30.78 1-302,664 563,620 562,789 Eastern CLINTON 47,768 1,758,115 2,258,471 47.28 1,470,159 30.78 -788,312 1,461,233 1,452,369 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 188,116 595,628 592,828 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 188,116 595,628 592,828 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 1,989,500 5,342,467 5,387,771 Heart of flowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 123,767 147,216 145,278 Heart of flowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 123,767 147,216 145,278 Heart of flowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of flowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of flowa GUTHRIE 10,676 211,226 504,761 47.28 275,879 25.84 -193,530 232,362 232,445 Northwest LYON 11,745 248,114 248,113 21.12 355,817 30.30 107,704 356,817 357,817 Northwest LYON 11,745 248,114 248,113 21.12 355,817 30.30 107,704 356,817 357,817 Northwest OSCEOLA 6,154 195,223 195,225 317,22 186,437 30.30 107,704 356,817 357,817 Northwest OSCEOLA 6,154 195,223 195,225 317,22 186,437 30.30 107,704 356,817 357,817 Northwest PALO ALTO 9,133 193,265 431,808 47.28 276,686 30.30 -155,122 274,535 272,415 Polk POLK 467,711 144,39,237 143,391,75 30.87 14,439,175 30.87 0 14,668,122 14,900,711 Polk POLK 467,711 144,392,37 143,391,75 30.87 0 14,668,122 14,900,711 Polk POLK 467,711 144,392,37 143,391,75 30.87 0 14,668,122 14,900,713 18,643 19,644 19,745 14		•	· · · · · ·					+			
East Central JONES					,				,		,
East Central LINN 219,916 7,995,862 8,195,141 37.26 8,030,058 36.51 -165,083 8,087,714 8,145,808 Eastern CEDAR 18,340 870,467 867,115 47.28 564,451 30.78 -302,664 553,620 562,789 Eastern CLINTON 47,768 1,1758,115 2,258,471 47.28 1,470,159 30.78 -788,312 1,461,233 1,452,369 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 -188,716 595,628 592,828 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern SCOTT 172,126 3,308,092 3,308,032 19.22 5,297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of lowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 -123,767 147,216 145,278 Heart of lowa GREENE 9,027 181,239 426,797 47.28 133,670 25.84 546,180 2,150,050 2,232,405 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,672 139,530 323,362 231,458 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,672 125.84 193,530 232,362 231,458 Heart of lowa UTHRIE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest OLKINSON 17,111 412,504 412,509 24.11 518,381 30.30 105,872 250,411 522,441 Northwest UVON 11,745 248,114 248,113 21.12 355,817 30.30 105,872 250,411 492,325 498,387 Northwest OSCEOLA 6,154 195,223 195,225 31,72 186,437 30.30 -155,122 274,555 220,415 Northwest OSCEOLA 6,154 195,223 195,225 31,72 186,437 30.30 -155,122 274,555 222,415 Polk POLK 467,711 14,439,237 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 14,439,175 30.87 30.98 30,28 30,28 30,29	-		+ +								
Eastern CEDAR 18,340 870,467 867,115 47.28 564,451 30.78 -302,664 563,620 562,789 Eastern CLINTON 47,768 1,758,115 2,258,471 47.28 1,470,159 30.78 -388,312 1,461,233 1,452,369 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 -188,716 595,628 592,828 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern SCOTT 172,126 3,308,029 3,308,032 19.22 5,297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of lowa DALLAS 80,133 1,524,559 1,524,538 19.03 2,070,718 25.84 -123,767 147,216 145,278 Heart of lowa DALLAS 80,133 1,524,559 1,524,538 19.03 2,070,718 25.84 546,180 2,150,050 2,232,405 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of lowa GUTHRIE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest CLAY 16,507 402,870 402,866 42.41 500,083 30.30 97,217 499,235 498,387 Northwest DICKINSON 17,111 412,504 412,509 24.11 518,381 30.30 105,872 520,411 522,441 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -165,872 520,411 522,441 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -165,872 520,411 41,8771 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -165,872 520,411 41,8771 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -146,884 421,194 418,771 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -155,122 274,535 272,415 Northwest PALO ALTO 9,133 193,265 431,808 47.28 76,686 30.30 -155,122 74,535 77,415 Rolling Hills QLENA VISTA 20,493 669,514 669,512 32.67 876,877 42.79 20,7365 880,728 884,579 ROlling Hills CARROUL 20,498 0 969,145 47.28 877,091 42.79 -20,7365 880,728 884,579 Rolling Hills CARROUL 20,498 0 969,145 47.28 878,7091 42.79 -20,7365 880,728 884,579 Rolling Hills CARROUL 20,498 0 969,145 47.28 371,437 42.79 -45,003 42.59 99,003 489,203 Rolling Hills CARROUL 20,498 0 969,145 47.28 339,746 39.13 -70,739 337,633 335,520 Rural MARION 33,294 10,089,903 1,089,906 32.74 1,302,809 39.13 212,973 1,303,418 31,503,417 Rural CARRE 9,259				,-	/-		,		,		,
Eastern CLINTON 47,768 1,758,115 2,258,471 47.28 1,470,159 30.78 -788,312 1,461,233 1,452,369 Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 1-188,716 595,628 592,628 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern SCOTT 172,126 3,308,029 3,308,032 19.22 5297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of lowa JUDBON 5,773 114,243 272,947 47.28 149,180 25.84 1-123,767 147,216 145,278 Heart of lowa JUDBON 5,773 114,243 272,947 47.28 149,180 25.84 1-133,767 147,216 145,278 Heart of lowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 1-193,530 232,362 231,458 Heart of lowa GUTHRIE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest DICKINSON 17,111 412,504 412,509 4411 500,83 30.30 10,572 520,411 522,441 Northwest LYON 11,745 248,114 248,113 21.12 355,817 30.30 107,704 356,817 357,817 Northwest O'REIN 13,984 570,532 40.80 423,648 30.30 1-16,884 421,194 418,771 Northwest O'REIN 13,984 570,532 40.80 423,648 30.30 1-16,884 421,194 418,771 Northwest PALO ALTO 9,133 193,265 431,808 47.28 276,686 30.30 1-155,122 274,535 272,415 Polk POLK 467,711 14,339,237 14,439,175 30.87 14,439,175 30.87 0 14,668,122 14,900,711 Rolling Hills DUENA VISTA 20,498 60 96,145 47.28 877,091 42.79 18,083 492,203 489,208 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 120,546 874,182 871,315 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 425,580 422,378 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 425,580 422,378 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 425,580 422,371 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 425,580 422,371 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 425,580 422,371 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 19,003 425,580 422,371 Rolling Hills CARROLL 20,498 0 969,145 47.28 873,437 42.79 16,676 731,908 732,378 Rolling Hills CARROLL 20,498 0 969,145 47.2				, ,	, ,		<u> </u>		,	· · ·	, ,
Eastern JACKSON 19,444 787,141 787,145 40.48 598,429 30.78 -188,716 595,628 592,828 Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern SCOTT 172,126 3,308,029 3,308,032 19.22 5,297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of Iowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 -123,767 147,216 145,278 Heart of Iowa DALLAS 80,133 1,524,559 1,524,538 19.03 2,070,718 25.84 546,180 2,150,050 2,232,405 Heart of Iowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of Iowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of Iowa GREENE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest DICKINSON 17,111 412,504 402,870 402,866 24.41 500,083 30.30 97,217 499,235 498,387 Northwest IYON 11,745 248,114 412,509 24.11 518,381 30.30 107,704 356,817 357,817 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -146,884 421,194 418,771 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -146,884 421,194 418,771 Northwest O'SCICOLA 6,154 195,223 195,225 31.72 186,437 30.30 107,704 356,817 357,817 Northwest PALO ALTO 9,133 193,265 431,808 47.28 276,666 30.30 -155,122 274,535 272,415 Polk POLK 467,711 14,439,237 14,439,175 30.87 14,439,175 30.87 0 14,668,122 14,900,711 Rolling Hills CAHPOUN 9,818 301,332 431,500 43.96 420,103 42.79 -207,365 880,728 884,579 Rolling Hills CAHPOUN 9,818 301,332 431,500 43.96 420,103 42.79 -11,457 416,809 413,557 Rolling Hills CAHPOUN 9,818 301,332 431,500 43.96 420,103 42.79 -11,457 416,809 432,578 Rolling Hills CAHPOUN 9,818 89,708 89,708 89,708 Rolling Hills CAHPOUN 9,818 89,708 89,708 89,708 89,708 Rolling Hills CAHPOUN 9,818 301,332 431,500 43.96 420,103 42.79 -11,457 416,809 433,557 Rolling Hills CAHPOUN 9,818 80,728 884,579 80,804 47.28 873,013 42.79 -19,054 874,182 871,315 Rolling Hills CAHPOUN 9,818 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708 89,708	-								,	,	
Eastern MUSCATINE 43,011 2,028,455 2,033,560 47.28 1,323,752 30.78 -709,808 1,325,322 1,326,891 Eastern SCOTT 172,126 3,308,029 3,308,032 19,22 5,297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of Iowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 -123,767 147,216 145,278 Heart of Iowa DALLAS 80,133 1,524,559 1,524,538 19.03 2,070,718 25.84 546,180 2,150,050 2,232,405 Heart of Iowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of Iowa GREENE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest CLAY 16,507 402,870 402,866 24.41 500,083 30.30 97,217 499,235 498,387 Northwest DICKINSON 17,111 412,504 412,509 24.11 518,381 30.30 105,872 520,411 522,441 Northwest IVON 11,745 248,114 248,113 21.12 355,817 30.30 107,704 356,817 357,817 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,668 30.30 -146,884 421,194 418,771 Northwest OSCEOLA 6,154 195,223 195,225 31.72 186,437 30.30 -155,122 274,535 272,415 Polk POLK 467,711 14,439,237 14,439,175 30.87 10,4668,122 17,557 Rolling Hills BUENA VISTA 20,493 669,514 669,512 32,67 876,877 42,79 20,7365 880,728 884,579 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARWORD 17,094 499,997 808,204 47.28 877,091 42.79 -45,003 425,580 422,371 Rolling Hills CARCE 11,574 223,907 477,158 41.23 495,241 42.79 -16,767 731,908 732,378 Rolling Hills CARWORD 17,094 499,997 808,204 47.28 877,091 42.79 -45,003 425,580 422,371 Rolling Hills CARCE 9,259 430,557 430,559 46.50 362,325 39.13 -68,234 361,464 360,604 Rural DACALRE 9,259 430,557 430,559 46.50 362,325 39.13 -68,234 361,464 360,604 Rural MARION 33,294 1,089,903 1,089,896 32.74 1,302,869 39.13 21,27			· · · · · ·	, ,	, ,				,	· · ·	, ,
Eastern SCOTT 172,126 3,308,029 3,308,032 19.22 5,297,532 30.78 1,989,500 5,342,467 5,387,771 Heart of Iowa AUDUBON 5,773 114,243 272,947 47.28 149,180 25.84 123,767 147,216 145,278 Heart of Iowa DALLAS 80,133 1,524,559 1,524,538 19.03 2,070,718 25.84 546,180 2,150,050 2,232,405 Heart of Iowa GREENE 9,027 181,239 426,797 47.28 233,267 25.84 -193,530 232,362 231,458 Heart of Iowa GREENE 10,676 211,226 504,761 47.28 275,879 25.84 -193,530 232,362 231,458 Heart of Iowa GUTHRIE 10,676 211,226 504,761 47.28 275,879 25.84 -228,883 274,380 272,881 Northwest DICKINSON 17,111 412,504 412,509 42,814 500,083 30.30 97,217 499,235 498,387 Northwest DICKINSON 17,111 412,504 412,509 24.11 518,381 30.30 105,772 520,411 Northwest UVON 11,745 248,114 248,113 21.12 355,817 30.30 107,704 356,817 357,817 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -146,884 421,194 418,771 Northwest O'BRIEN 13,984 570,534 570,532 40.80 423,648 30.30 -8,786 184,619 182,832 Northwest PALO ALTO 9,133 193,65 431,808 47.28 276,686 30.30 -155,122 274,535 272,415 Polk POLK 467,711 14,439,237 14,439,175 30.87 0 14,668,122 14,900,711 Rolling Hills BUENA VISTA 20,493 669,514 669,512 32.67 876,877 42.79 207,365 880,728 884,579 Rolling Hills CALHOUN 9,818 301,332 431,560 43.96 420,103 42.79 -11,457 416,809 413,557 Rolling Hills CARMFORD 17,094 499,997 808,204 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARWFORD 17,094 499,997 808,204 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CARWFORD 17,094 499,997 808,204 47.28 877,091 42.79 -67,676 731,908 732,378 Rolling Hills CALHOUN 8,28 188,736 300,889 42.81 300,722 42.79 -66,767 731,908 732,378 Rolling Hills CALHOUR 8,220 321,858 321,858 39.16 321,667 39.13 -191 320,102 318,536 Rural CLARKE 9,259 430,557 430,559 46.50 362,325 39.13 -69,237 31,303,413 1303,417 Rural MONROE 7,973 340,279 340,278 42.88 132,601 39.13 -191,303,417 Rural MONROE 7,973 340,279 340,278 42.88 198,322 39.13 -41,293 197,461 196,600			· · · · · ·	,				+	,	· · ·	
Heart of Iowa   AUDUBON   5,773   114,243   272,947   47.28   149,180   25.84   -123,767   147,216   145,278     Heart of Iowa   DALLAS   80,133   1,524,559   1,524,538   19.03   2,070,718   25.84   546,180   2,150,050   2,232,405     Heart of Iowa   GREENE   9,027   181,239   426,797   47.28   233,267   25.84   -193,530   233,262   231,458     Heart of Iowa   GUTHRIE   10,676   211,226   504,761   47.28   275,879   25.84   -228,883   274,380   272,881     Northwest   CLAY   16,507   402,870   402,866   24.41   500,083   30.30   97,217   499,235   498,387     Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -8,788   184,619   182,832     Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polik   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CARROLL   20,498   0 969,145   47.28   877,091   42.79   -11,457   416,809   413,557     Rolling Hills   CHEROKEE   11,574   223,907   477,158   412,3   479,541   42.79   18,083   492,203   489,208     Rolling Hills   CARROLE   17,094   499,997   808,204   47.28   731,437   42.79   -66,676   731,908   732,378     Rolling Hills   CARROLE   17,094   499,997   808,204   47.28   731,437   42.79   -16,676   731,908   732,378     Rolling Hills   CARROLE   17,094   499,997   808,204   47.28   373,437   42.79   -45,003   42.580   422,371     Rolling Hills   CARROLE   17,094   499,997   808,204   47.28   731,437   42.79   -45,003   42.580   42.373     Rolling Hills   CARROLE   17,094   49									,		
Heart of Iowa   DALLAS   80,133   1,524,559   1,524,538   19.03   2,070,718   25.84   546,180   2,150,050   2,232,405     Heart of Iowa   GREENE   9,027   181,239   426,797   47.28   233,267   25.84   -193,530   232,362   231,458     Heart of Iowa   GUTHRIE   10,676   211,226   504,761   47.28   275,879   25.84   -228,883   274,380   272,881     Northwest   CLAY   16,507   402,870   402,870   402,866   24.41   500,083   30.30   97,217   499,235   498,387     Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   OBRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -146,884   421,194   418,773     Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CALHOUN   9,818   301,332   431,560   43.96   420,103   42.79   -11,457   416,809   413,557     Rolling Hills   CARROLL   20,498   0 969,145   47.28   877,091   42.79   -92,054   874,182   871,315     Rolling Hills   CHEROKEE   11,574   223,907   477,158   41.23   495,241   42.79   18,083   492,203   489,208     Rolling Hills   CARWFORD   17,094   499,997   808,204   47.28   871,091   42.79   -76,767   731,908   732,378     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -76,767   731,908   732,378     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -45,003   425,580   425,580     Rural   DECATUR   8,220   321,858   321,858   39.16   321,667   39.13   -191   320,102   318,536     Rural   MARION   33,294   1,089,903   1,089,896	-		+ +				<u> </u>				
Heart of Iowa   GREENE   9,027   181,239   426,797   47.28   233,267   25.84   -193,530   232,362   231,458     Heart of Iowa   GUTHRIE   10,676   211,226   504,761   47.28   275,879   25.84   -228,883   274,380   272,881     Northwest   CLAY   16,507   402,866   24.41   500,083   30.30   97,217   499,235   498,387     Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   O'BRIEN   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CARROLL   20,498   0   969,145   47.28   877,091   42.79   -11,457   416,809   413,557     Rolling Hills   CARROLL   20,498   0   969,145   47.28   877,091   42.79   -11,457   416,809   413,557     Rolling Hills   CARWFORD   17,094   499,997   808,204   47.28   877,091   42.79   -16,667   731,908   732,378     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -167   300,251   299,781     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -45,003   425,580   422,371     Rural   DECATUR   8,220   321,858   321,858   39.16   321,667   39.13   -191   320,102   318,536     Rural   ULCAS   8,682   411,382   410,485   47.28   339,746   39.13   -70,739   337,633   335,520     Rural   MARION   33,294   1,089,903   1,089,903   1,089,903   1,089,903   1,089,903   1,089,903   1,089,903   1,089,806   32.74   1,302,869   39.13   -70,739   337,633   335,520     Rural   RINGGOLD   5,068	Heart of Iowa		+ +							-	
Heart of Iowa   GUTHRIE   10,676   211,226   504,761   47.28   275,879   25.84   -228,883   274,380   272,881     Northwest   CLAY   16,507   402,870   402,866   24.41   500,083   30.30   97,217   499,235   498,387     Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -3,788   184,619   182,832     Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CALHOUN   9,818   301,332   431,560   43.96   420,103   42.79   -11,457   416,809   413,557     Rolling Hills   CARROLL   20,498   0   969,145   47.28   877,091   42.79   -92,054   874,182   871,315     Rolling Hills   CRAWFORD   17,094   499,997   808,204   47.28   877,091   42.79   -76,767   731,908   732,378     Rolling Hills   CRAWFORD   17,094   499,997   808,204   47.28   47.28   47.29   42.79   -76,767   731,908   732,378     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -45,003   425,580   422,371     Rural   CLARKE   9,259   430,557   430,559   46.50   362,325   39.13   -68,234   361,464   360,604     Rural   DECATUR   8,220   321,858   321,858   39.16   321,667   39.13   -191   320,102   318,536     Rural   MARION   33,294   1,089,903   1,089,903   42.74   1,302,869   39.13   -70,739   337,633   335,520     Rural   MORROE   7,973   340,279   340,278   42.68   312,001   39.13   -41,293   197,461   196,600	Heart of Iowa	DALLAS	80,133	1,524,559	1,524,538	19.03	2,070,718	25.84	546,180	2,150,050	2,232,405
Northwest   CLAY   16,507   402,870   402,866   24.41   500,083   30.30   97,217   499,235   498,387     Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -8,788   184,619   182,832     Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0 14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CALHOUN   9,818   301,332   431,560   43.96   420,103   42.79   -11,457   416,809   413,557     Rolling Hills   CHEROKEE   11,574   223,907   477,158   41.23   495,241   42.79   18,083   492,203   489,208     Rolling Hills   CRAWFORD   17,094   499,997   808,204   47.28   873,437   42.79   -76,767   731,908   732,378     Rolling Hills   SAC   10,021   202,267   473,793   47.28   428,790   42.79   -45,003   425,580   422,371     Rural   CLARKE   9,259   430,557   430,559   46.50   362,325   39.13   -68,234   361,464   360,604     Rural   MARION   33,294   1,089,903   1,089,896   32.74   1,302,869   39.13   -28,277   311,806   311,610     Rural   MONROE   7,973   340,279   340,278   42.68   312,001   39.13   -41,293   197,461   196,600	Heart of Iowa	GREENE	9,027	181,239	426,797	47.28	233,267	25.84	-193,530	232,362	231,458
Northwest   DICKINSON   17,111   412,504   412,509   24.11   518,381   30.30   105,872   520,411   522,441     Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817     Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771     Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -8,788   184,619   182,832     Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415     Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711     Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579     Rolling Hills   CALHOUN   9,818   301,332   431,560   43.96   420,103   42.79   -11,457   416,809   413,557     Rolling Hills   CARROLL   20,498   0   969,145   47.28   877,091   42.79   -92,054   874,182   871,315     Rolling Hills   CRAWFORD   17,094   499,997   808,204   47.28   731,437   42.79   -76,767   731,908   732,378     Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -167   300,251   299,781     Rolling Hills   SAC   10,021   202,267   473,793   47.28   428,790   42.79   -45,003   425,580   422,371     Rural   CLARKE   9,259   430,557   430,559   46.50   362,325   39.13   -68,234   361,464   360,604     Rural   DECATUR   8,220   321,858   321,858   39.16   321,667   39.13   -191   320,102   318,536     Rural   MARION   33,294   1,089,903   1,089,896   32.74   1,302,869   39.13   -28,277   311,806   311,610     Rural   RINGGOLD   5,068   238,811   239,615   47.28   198,322   39.13   -41,293   197,461   196,600	Heart of Iowa	GUTHRIE	10,676	211,226	504,761	47.28	275,879	25.84	-228,883	274,380	272,881
Northwest   LYON   11,745   248,114   248,113   21.12   355,817   30.30   107,704   356,817   357,817   Northwest   O'BRIEN   13,984   570,534   570,532   40.80   423,648   30.30   -146,884   421,194   418,771   Northwest   OSCEOLA   6,154   195,223   195,225   31.72   186,437   30.30   -8,788   184,619   182,832   Northwest   PALO ALTO   9,133   193,265   431,808   47.28   276,686   30.30   -155,122   274,535   272,415   Polk   POLK   467,711   14,439,237   14,439,175   30.87   14,439,175   30.87   0   14,668,122   14,900,711   Rolling Hills   BUENA VISTA   20,493   669,514   669,512   32.67   876,877   42.79   207,365   880,728   884,579   Rolling Hills   CARROLL   20,498   0   969,145   47.28   877,091   42.79   -11,457   416,809   413,557   Rolling Hills   CHEROKEE   11,574   223,907   477,158   41.23   495,241   42.79   18,083   492,203   489,208   Rolling Hills   CRAWFORD   17,094   499,997   808,204   47.28   731,437   42.79   -76,767   731,908   732,378   Rolling Hills   DA   7,028   188,736   300,889   42.81   300,722   42.79   -167   300,251   299,781   Rolling Hills   SAC   10,021   202,267   473,793   47.28   42.81   300,722   42.79   -45,003   425,580   422,371   Rural   CLARKE   9,259   430,557   430,559   46.50   362,325   39.13   -68,234   361,464   360,604   Rural   DECATUR   8,220   321,858   321,858   39.16   321,667   39.13   -191   320,102   318,536   Rural   MARION   33,294   1,089,903   1,089,896   32.74   1,302,869   39.13   212,973   1,303,143   1,303,417   Rural   MONROE   7,973   340,279   340,278   42.68   312,001   39.13   -28,277   311,806   311,610   Rural   RINGGOLD   5,068   238,811   239,615   47.28   198,322   39.13   -41,293   197,461   196,600	Northwest	CLAY	16,507	402,870	402,866	24.41	500,083	30.30	97,217	499,235	498,387
Northwest         O'BRIEN         13,984         570,534         570,532         40.80         423,648         30.30         -146,884         421,194         418,771           Northwest         OSCEOLA         6,154         195,223         195,225         31.72         186,437         30.30         -8,788         184,619         182,832           Northwest         PALO ALTO         9,133         193,265         431,808         47.28         276,686         30.30         -155,122         274,535         272,415           Polk         POLK         467,711         14,439,237         14,439,175         30.87         0         14,668,122         14,900,711           Rolling Hills         BUENA VISTA         20,493         669,514         669,512         32.67         876,877         42.79         207,365         880,728         884,579           Rolling Hills         CALHOUN         9,818         301,332         431,560         43.96         420,103         42.79         207,365         880,728         884,579           Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         11,457         416,809         413,557           Rolling Hills	Northwest	DICKINSON	17,111	412,504	412,509	24.11	518,381	30.30	105,872	520,411	522,441
Northwest         OSCEOLA         6,154         195,223         195,225         31.72         186,437         30.30         -8,788         184,619         182,832           Northwest         PALO ALTO         9,133         193,265         431,808         47.28         276,686         30.30         -155,122         274,535         272,415           Polk         POLK         467,711         14,439,237         14,439,175         30.87         0         14,668,122         14,900,711           Rolling Hills         BUENA VISTA         20,493         669,514         669,512         32.67         876,877         42.79         207,365         880,728         884,579           Rolling Hills         CALHOUN         9,818         301,332         431,560         43.96         420,103         42.79         -11,457         416,809         413,557           Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         -92,054         874,182         871,315           Rolling Hills         CHEROKEE         11,574         223,907         477,158         41.23         495,241         42.79         18,083         492,203         489,208           Rolling Hills	Northwest	LYON	11,745	248,114	248,113	21.12	355,817	30.30	107,704	356,817	357,817
Northwest PALO ALTO 9,133 193,265 431,808 47.28 276,686 30.30 -155,122 274,535 272,415 Polk POLK 467,711 14,439,237 14,439,175 30.87 0 14,668,122 14,900,711 Rolling Hills BUENA VISTA 20,493 669,514 669,512 32.67 876,877 42.79 207,365 880,728 884,579 Rolling Hills CALHOUN 9,818 301,332 431,560 43.96 420,103 42.79 -11,457 416,809 413,557 Rolling Hills CARROLL 20,498 0 969,145 47.28 877,091 42.79 -92,054 874,182 871,315 Rolling Hills CHEROKEE 11,574 223,907 477,158 41.23 495,241 42.79 18,083 492,203 489,208 Rolling Hills CRAWFORD 17,094 499,997 808,204 47.28 731,437 42.79 -76,767 731,908 732,378 Rolling Hills IDA 7,028 188,736 300,889 42.81 300,722 42.79 -167 300,251 299,781 Rolling Hills SAC 10,021 202,267 473,793 47.28 428,790 42.79 -45,003 425,580 422,371 Rural CLARKE 9,259 430,557 430,559 46.50 362,325 39.13 -68,234 361,464 360,604 Rural DECATUR 8,220 321,858 321,858 39.16 321,667 39.13 -191 320,102 318,536 Rural LUCAS 8,682 411,382 410,485 47.28 339,746 39.13 -70,739 337,633 335,520 Rural MARION 33,294 1,089,903 1,089,896 32.74 1,302,869 39.13 -28,277 311,806 311,610 Rural RINGGOLD 5,068 238,811 239,615 47.28 198,322 39.13 -41,293 197,461 196,600	Northwest	O'BRIEN	13,984	570,534	570,532	40.80	423,648	30.30	-146,884	421,194	418,771
Polk         POLK         467,711         14,439,237         14,439,175         30.87         14,439,175         30.87         0         14,668,122         14,900,711           Rolling Hills         BUENA VISTA         20,493         669,514         669,512         32.67         876,877         42.79         207,365         880,728         884,579           Rolling Hills         CALHOUN         9,818         301,332         431,560         43.96         420,103         42.79         -11,457         416,809         413,557           Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         -92,054         874,182         871,315           Rolling Hills         CHEROKEE         11,574         223,907         477,158         41.23         495,241         42.79         18,083         492,203         489,208           Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781	Northwest	OSCEOLA	6,154	195,223	195,225	31.72	186,437	30.30	-8,788	184,619	182,832
Rolling Hills         BUENA VISTA         20,493         669,514         669,512         32.67         876,877         42.79         207,365         880,728         884,579           Rolling Hills         CALHOUN         9,818         301,332         431,560         43.96         420,103         42.79         -11,457         416,809         413,557           Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         -92,054         874,182         871,315           Rolling Hills         CHEROKEE         11,574         223,907         477,158         41.23         495,241         42.79         18,083         492,203         489,208           Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -167         300,251         299,781 </td <td>Northwest</td> <td>PALO ALTO</td> <td>9,133</td> <td>193,265</td> <td>431,808</td> <td>47.28</td> <td>276,686</td> <td>30.30</td> <td>-155,122</td> <td>274,535</td> <td>272,415</td>	Northwest	PALO ALTO	9,133	193,265	431,808	47.28	276,686	30.30	-155,122	274,535	272,415
Rolling Hills         CALHOUN         9,818         301,332         431,560         43.96         420,103         42.79         -11,457         416,809         413,557           Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         -92,054         874,182         871,315           Rolling Hills         CHEROKEE         11,574         223,907         477,158         41.23         495,241         42.79         18,083         492,203         489,208           Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604 <tr< td=""><td>Polk</td><td>POLK</td><td>467,711</td><td>14,439,237</td><td>14,439,175</td><td>30.87</td><td>14,439,175</td><td>30.87</td><td>0</td><td>14,668,122</td><td>14,900,711</td></tr<>	Polk	POLK	467,711	14,439,237	14,439,175	30.87	14,439,175	30.87	0	14,668,122	14,900,711
Rolling Hills         CARROLL         20,498         0         969,145         47.28         877,091         42.79         -92,054         874,182         871,315           Rolling Hills         CHEROKEE         11,574         223,907         477,158         41.23         495,241         42.79         18,083         492,203         489,208           Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           <	Rolling Hills	BUENA VISTA	20,493	669,514	669,512	32.67	876,877	42.79	207,365	880,728	884,579
Rolling Hills CHEROKEE 11,574 223,907 477,158 41.23 495,241 42.79 18,083 492,203 489,208 Rolling Hills CRAWFORD 17,094 499,997 808,204 47.28 731,437 42.79 -76,767 731,908 732,378 Rolling Hills IDA 7,028 188,736 300,889 42.81 300,722 42.79 -167 300,251 299,781 Rolling Hills SAC 10,021 202,267 473,793 47.28 428,790 42.79 -45,003 425,580 422,371 Rural CLARKE 9,259 430,557 430,559 46.50 362,325 39.13 -68,234 361,464 360,604 Rural DECATUR 8,220 321,858 321,858 39.16 321,667 39.13 -191 320,102 318,536 Rural LUCAS 8,682 411,382 410,485 47.28 339,746 39.13 -70,739 337,633 335,520 Rural MARION 33,294 1,089,903 1,089,896 32.74 1,302,869 39.13 212,973 1,303,143 1,303,417 Rural MONROE 7,973 340,279 340,278 42.68 312,001 39.13 -28,277 311,806 311,610 Rural RINGGOLD 5,068 238,811 239,615 47.28 198,322 39.13 -41,293 197,461 196,600	Rolling Hills	CALHOUN	9,818	301,332	431,560	43.96	420,103	42.79	-11,457	416,809	413,557
Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,993         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           R	Rolling Hills	CARROLL	20,498	0	969,145	47.28	877,091	42.79	-92,054	874,182	871,315
Rolling Hills         CRAWFORD         17,094         499,997         808,204         47.28         731,437         42.79         -76,767         731,908         732,378           Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,993         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           R	Rolling Hills	CHEROKEE	11,574	223,907	477,158	41.23	495,241	42.79	18,083	492,203	489,208
Rolling Hills         IDA         7,028         188,736         300,889         42.81         300,722         42.79         -167         300,251         299,781           Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,993         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural		CRAWFORD	17,094	499,997	808,204	47.28	731,437	42.79	-76,767	731,908	732,378
Rolling Hills         SAC         10,021         202,267         473,793         47.28         428,790         42.79         -45,003         425,580         422,371           Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,993         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600	Rolling Hills	IDA	7,028	188,736	300,889	42.81	300,722	42.79	-167	300,251	299,781
Rural         CLARKE         9,259         430,557         430,559         46.50         362,325         39.13         -68,234         361,464         360,604           Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,993         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600		SAC	+ +			47.28	428,790	42.79	-45,003	-	
Rural         DECATUR         8,220         321,858         321,858         39.16         321,667         39.13         -191         320,102         318,536           Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,903         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600		CLARKE			,	46.50		-	,	,	360,604
Rural         LUCAS         8,682         411,382         410,485         47.28         339,746         39.13         -70,739         337,633         335,520           Rural         MARION         33,294         1,089,903         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600	Rural							39.13	,	,	
Rural         MARION         33,294         1,089,903         1,089,896         32.74         1,302,869         39.13         212,973         1,303,143         1,303,417           Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600											
Rural         MONROE         7,973         340,279         340,278         42.68         312,001         39.13         -28,277         311,806         311,610           Rural         RINGGOLD         5,068         238,811         239,615         47.28         198,322         39.13         -41,293         197,461         196,600	-		· · · · · ·						,		
Rural RINGGOLD 5,068 238,811 239,615 47.28 198,322 39.13 -41,293 197,461 196,600											
			1						,		
	Rural	WAYNE	6.385	254,098	254,099	39.80	249.859	39.13	-4.240	249,742	249,625

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Region	County	2015 Population	FY 2017 Actual Levy	Current Law FY 2018 Max Levy	2018 Max Per Capita Rate	Estimated FY 2018 Levy	Estimated FY 2018 Max Rate	Current Law FY 2018 vs Est. FY 2018	Estimated FY 2019 Levy	Estimated FY 2020 Levy
Sioux River	PLYMOUTH	24,800	363,774	363,771	14.67	756,158	30.49	392,387	755,274	754,390
Sioux River	SIOUX	34,937	902,371	1,027,388	29.41	1,065,238	30.49	37,850	1,072,799	1,080,422
Sioux River	WOODBURY	102,782	2,851,875	3,564,086	34.68	3,133,849	30.49	-430,237	3,134,794	3,135,739
South Central	APPANOOSE	12,529	444,219	592,371	47.28	592,371	47.28	0	589,676	587,028
South Central	DAVIS	8,769	307,684	414,598	47.28	414,598	47.28	0	414,362	414,126
South Central	MAHASKA	22,324	784,600	1,055,479	47.28	1,055,479	47.28	0	1,054,770	1,054,060
South Central	WAPELLO	35,173	1,232,417	1,662,979	47.28	1,662,979	47.28	0	1,658,251	1,653,523
Southeast	DES MOINES	40,055	848,031	1,751,030	43.72	1,706,263	42.60	-44,767	1,705,794	1,705,326
Southeast	HENRY	19,950	0	846,381	42.43	849,830	42.60	3,449	848,254	846,678
Southeast	JEFFERSON	17,555	607,296	607,300	34.59	747,808	42.60	140,508	755,050	762,376
Southeast	KEOKUK	10,163	143,218	480,507	47.28	432,923	42.60	-47,583	430,069	427,258
Southeast	LEE	35,089	705,723	1,659,008	47.28	1,494,721	42.60	-164,287	1,488,161	1,481,601
Southeast	LOUISA	11,185	199,997	528,827	47.28	476,459	42.60	-52,368	474,499	472,540
Southeast	VAN BUREN	7,344	150,000	314,328	42.80	312,840	42.60	-1,488	311,349	309,858
Southeast	WASHINGTON	22,247	172,589	781,141	35.11	947,678	42.60	166,537	951,895	956,155
Southern Hills	ADAIR	7,228	251,564	309,066	42.76	296,543	41.03	-12,523	294,123	291,702
Southern Hills	ADAMS	3,796	153,311	179,475	47.28	155,739	41.03	-23,736	154,221	152,703
Southern Hills	TAYLOR	6,205	95,510	140,346	22.62	254,573	41.03	114,227	252,891	251,209
Southern Hills	UNION	12,469	495,158	589,534	47.28	511,566	41.03	-77,968	512,674	513,782
Southwest	CASS	13,427	312,758	634,829	47.28	611,001	45.51	-23,828	605,312	599,670
Southwest	FREMONT	6,906	161,508	326,516	47.28	314,260	45.51	-12,256	310,074	305,933
Southwest	HARRISON	14,265	329,450	674,449	47.28	649,134	45.51	-25,315	642,627	636,210
Southwest	MILLS	14,844	341,115	609,781	41.08	675,482	45.51	65,701	672,069	668,701
Southwest	MONONA	8,979	206,905	375,993	41.87	408,593	45.51	32,600	405,771	402,950
Southwest	MONTGOMERY	10,234	239,686	369,740	36.13	465,702	45.51	95,962	462,790	459,923
Southwest	PAGE	15,527	356,408	652,027	41.99	706,562	45.51	54,535	702,102	697,688
Southwest	POTTAWATTAMIE	93,671	2,141,937	4,428,765	47.28	4,262,533	45.51	-166,232	4,260,713	4,258,892
Southwest	SHELBY	11,927	274,800	563,909	47.28	542,742	45.51	-21,166	540,513	538,283
Total	<del></del> -	3,123,899	\$ 87,860,225	\$114,596,197	=	\$ 114,596,197	:	\$0	\$ 115,078,722	\$ 115,573,521

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